

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 280
FINAL READING
(SECOND)

Introduced by Cudaback, 36; Lynch, 13

Read first time January 11, 1999

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-2704.09, Reissue Revised Statutes of Nebraska; to
3 provide a sales and use tax exemption for mobility
4 enhancing equipment; to provide an operative date; and to
5 repeal the original section.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2704.09, Reissue Revised Statutes
2 of Nebraska, is amended to read:

3 77-2704.09. (1) Sales and use taxes shall not be imposed
4 on the gross receipts from the sale, lease, or rental of and the
5 storage, use, or other consumption in this state of insulin and the
6 following when sold for a patient's use under a prescription
7 written by a person licensed under Chapter 71, article 1, or
8 sections 71-4701 to 71-4719: Prescription medicines; durable
9 medical equipment; home medical supplies; prosthetic devices;
10 orthotic devices; oxygen; ~~and~~ oxygen equipment; and mobility
11 enhancing equipment.

12 (2) For purposes of this section:

13 (a) Durable medical equipment ~~shall mean~~ means equipment
14 which can withstand repeated use, is primarily and customarily used
15 to serve a medical purpose, generally is not useful to a person in
16 the absence of illness or injury, and is appropriate for use in the
17 home;

18 (b) Home medical supplies ~~shall mean~~ means supplies
19 primarily and customarily used to serve a medical purpose which are
20 appropriate for use in the home and are generally not useful to a
21 person in the absence of illness or injury;

22 (c) Mobility enhancing equipment means equipment which is
23 primarily and customarily used to provide or increase the ability
24 to move from one place to another for a person required to use
25 durable medical equipment, orthotics, or prosthetics for locomotion
26 and which is appropriate for use either in a home or a motor
27 vehicle. Mobility enhancing equipment does not include any motor
28 vehicle or equipment on a motor vehicle normally provided by a

1 motor vehicle manufacturer;

2 (d) Orthotic devices ~~shall mean~~ means devices which are
3 used to support, or limit the movement of, parts of the body to
4 serve a medical purpose and generally are not useful to a person in
5 the absence of illness or injury;

6 ~~(d)~~ (e) Oxygen equipment ~~shall mean~~ means oxygen
7 cylinders, cylinder transport devices including sheaths and carts,
8 cylinder studs and support devices, regulators, flowmeters, tank
9 wrenches, oxygen concentrators, liquid oxygen base dispensers,
10 liquid oxygen portable dispensers, oxygen tubing, nasal cannulas,
11 face masks, oxygen humidifiers, and oxygen fittings and
12 accessories; and

13 ~~(e)~~ (f) Prosthetic devices ~~shall mean~~ means devices which
14 permanently or temporarily replace a missing part or a
15 nonfunctioning part of the human body and ~~shall include~~ includes
16 any supplies used with such devices.

17 Sec. 2. This act becomes operative on October 1, 1999.

18 Sec. 3. Original section 77-2704.09, Reissue Revised
19 Statutes of Nebraska, is repealed.